City of Alexandria 2019 Business License Renewal
City of Alexandria, Finance Department, Revenue Administration Division
P.O. Box 34850, Alexandria, VA 22334-0800
Phone: 703.746.3903 www.alexandriavisc.gov/business税

Owner Name: [Redacted]
Due Date: March 1, 2019

Trade Name: [Redacted]

Account Number: [Redacted]
Business Phone No.: [Redacted]
Date Business Began: [Redacted]
Business Location: [Redacted]

LICENSE CLASSIFICATION: [Redacted]
VA STATE BOARD LICENSE NUMBER (If Applicable) [Redacted]

DESCRIPTION / CITY CODE: [Redacted]

LICENSE TAX/FEE CALCULATION:

1. 2018 ACTUAL GROSS RECEIPTS (The whole, entire, total receipts attributable to the licensed privilege, without deduction. If you are a Wholesale Merchant, please use gross purchases instead of gross receipts.)
(1A) Less Gross Receipts Assigned To Other Jurisdictions
(Deficient documentation must be attached before deduction is allowed.)

2. 2018 ACTUAL GROSS RECEIPTS (Line 1 minus Line 1A)
(Line 2 must be completed by applicant.)

(2A) If line 3 is less than $10,000, enter 0. If line 2 is at least $10,000, but less than $100,000, enter

$50. If line 2 is $100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter the results.

3. 2018 ADJUSTED TAX (Complete the tax adjustment section on the reverse page, if the prior year’s tax
assessment was based on an estimate.) (Enter Amount from Column E)
(For Business Services, Professional Services, Personal Services, Financial Services, Repair, Retail, Retail/Wholesale,
Builder/Developer, Restaurant, Direct Seller, Sells Items In Coin Op., and Soliciting Agents, enter zero and
proceed to line 6 if the 2018 actual gross receipts and/or estimated gross receipts were less than $2 million.)

4. 2019 PROJECTED GROSS RECEIPTS (For businesses that began on 1/1/2018 through 12/31/2018.)
(For Business Services, Professional Services, Personal Services, Financial Services, Repair, Retail, Retail/Wholesale,
Builder/Developer, Restaurant, Direct Seller, Sells Items In Coin Op., and Soliciting Agents, complete this line if the
2018 actual gross receipts were $2 million or more.)

(4A) If line 4 is less than $10,000, enter 0. If line 4 is at least $10,000, but less than $100,000, enter $50.
If line 4 is $100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter the results.

5. TAX RATE

6. TAX DUE FOR 2019 BUSINESS LICENSE (Add Lines 2(A), and 3)

7. PENALTY (10% of tax or $10, whichever is greater)

8. INTEREST (Total tax and penalty x .000274 x number of days after March 31, 2019)

9. TOTAL PAYMENT DUE (Add Lines 6, 7, and 8) PLEASE MAKE CHECK PAYABLE TO THE “CITY OF ALEXANDRIA”

10. REQUEST INSTALLMENT PAYMENT: YES ☐ NO ☐

11. PRIOR YEAR ADJUSTMENT (Line 3)

12. TAX DUE (Line 2A) OR TAX DUE ON 2019 PROJECTED GROSS RECEIPTS (Line 4A)

12(A) DIVIDE THE AMOUNT ON LINE 12 BY THE NUMBER 4

13. FIRST INSTALLMENT PAYMENT DUE (Line 11 + Line 12A)

Notice: It is a misdemeanor for any person to willfully complete an application, which he/she does not believe to be true and correct as to every material matter (Code of Virginia §38-1-11). Operating a business without a license is a criminal offense punishable up to a five hundred dollar ($500) fine for each separate offense. A license shall not be issued or have any legal effect unless all delinquent business license, business personal property, meal sales and transient lodging taxes are paid in full. Business license is valid only for the person named herein and is not transferable.

APPLICANT’S SIGNATURE [Redacted] DATE [Redacted] PREPARER’S SIGNATURE [Redacted] DATE [Redacted]

Thank you for choosing to do business in the City of Alexandria!
# 2018 License Tax Adjustment

If the 2018 Tax Assessment was based on an estimate, please use the schedule below to calculate the adjusted tax. Enter the result on line 3 of the front page.

<table>
<thead>
<tr>
<th>LICENSE CATEGORY</th>
<th>A 2018 ACTUAL GROSS RECEIPTS</th>
<th>B TAX RATE</th>
<th>C TAX DUE</th>
<th>D 2018 ESTIMATED TAX PAID</th>
<th>E UNDERPAYMENT / OVERPAYMENT (Column C minus Column D) Enter Amount on Line 3</th>
</tr>
</thead>
</table>

## INSTALLMENT PAYMENT CRITERIA

- The tax liability must be $1,000 or more;
- All firms must file and pay the first installment by March 1, 2019;
- All prior year(s) delinquent business taxes (business license, business tangible personal property, meal sales, transient lodging, etc.) must be paid in full before an installment payment plan can be approved;
- Handling charges are added to the 2nd, 3rd and 4th installments (5% of the 2nd payment, 6% of the 3rd payment and 9% of the 4th payment).
- A default will cause the remaining installments to become due immediately including handling fees, late payment penalty, and interest.

## TAX RATES

<table>
<thead>
<tr>
<th>Code Section</th>
<th>Description</th>
<th>Rate per $100</th>
<th>Code Section</th>
<th>Description</th>
<th>Rate per $100</th>
</tr>
</thead>
<tbody>
<tr>
<td>9-1-71</td>
<td>Professional Services</td>
<td>.50</td>
<td>9-1-71.1</td>
<td>Financial Services</td>
<td>.25</td>
</tr>
<tr>
<td>9-1-72</td>
<td>Repair Services</td>
<td>.35</td>
<td>9-1-72</td>
<td>Personal Services</td>
<td>.35</td>
</tr>
<tr>
<td>9-1-72.1</td>
<td>Business Services</td>
<td>.35</td>
<td>9-1-75</td>
<td>Retail Merchant</td>
<td>.20</td>
</tr>
<tr>
<td>9-1-78</td>
<td>Contractors</td>
<td>.20</td>
<td>9-1-78</td>
<td>Wholesale Merchant</td>
<td>.05</td>
</tr>
<tr>
<td>9-1-87</td>
<td>Soliciting Agents</td>
<td>.20</td>
<td>9-1-82</td>
<td>Amusements/Entertainments</td>
<td>.25</td>
</tr>
<tr>
<td>9-1-88</td>
<td>Renting Commercial Property</td>
<td>.20</td>
<td>9-1-101</td>
<td>Renting Residential Property</td>
<td>.50</td>
</tr>
<tr>
<td>9-1-116</td>
<td>Distressed Merchandise Sales</td>
<td>.20</td>
<td>9-1-085</td>
<td>Builder/Developer</td>
<td>.16</td>
</tr>
</tbody>
</table>

## PUBLIC UTILITIES

<table>
<thead>
<tr>
<th>Code Section</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>9-1-84(a)</td>
<td>Motor vehicle carriers with vehicles weighing 5,000 lbs or less</td>
<td>$0.20 per mile traveled in the City</td>
</tr>
<tr>
<td>9-1-84(b)</td>
<td>Motor vehicle carriers with vehicles weighing between 5,001 lbs and 15,000 lbs</td>
<td>$0.40 per mile traveled in the City</td>
</tr>
<tr>
<td>9-1-84(c)</td>
<td>Motor vehicle carriers with vehicles over 15,000 lbs</td>
<td>$0.60 per mile traveled in the City</td>
</tr>
<tr>
<td>9-1-84(d)</td>
<td>Telephone companies for the rental, subscription and stations within the City</td>
<td>$0.50 per $100 of Gross Receipts earned</td>
</tr>
<tr>
<td>9-1-84(e)</td>
<td>Telegram companies for telegrams sent from the City to any point in Virginia</td>
<td>$2.00 per $100 of Gross Receipts earned</td>
</tr>
<tr>
<td>9-1-84(f)</td>
<td>Water companies for furnishing water for domestic and commercial consumption</td>
<td>$0.50 per $100 of Gross Receipts earned</td>
</tr>
</tbody>
</table>

## TAX TABLE

**If your gross receipts are:**

<table>
<thead>
<tr>
<th>At least:</th>
<th>but not over:</th>
<th>your tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00</td>
<td>$9,999</td>
<td>$0.00</td>
</tr>
<tr>
<td>$10,000</td>
<td>$99,999</td>
<td>$50.00</td>
</tr>
<tr>
<td>$100,000 or more</td>
<td>Multiply by tax rate</td>
<td></td>
</tr>
</tbody>
</table>

## Cessation of Business

Date Business Ceased: [Date]

Current Mailing Address: [Address]

Telephone Number: [Number]

Signature: [Signature]

(An original signature of the owner or authorized corporate representative is required)
INSTRUCTIONS FOR CALCULATING 2019 BUSINESS LICENSE TAX

Line 1. Enter the actual "gross receipts" earned by your business between January 1, 2018, through December 31, 2018. ("Gross receipts" are the whole, entire, total receipts attributable to the licensed privilege, without deduction). If you are a "Wholesale Merchant," please use gross purchases instead of your gross receipts earned.

Line 1(A). Enter the amount of any 2018 total gross receipts earned in other jurisdictions on line 1(A). Please attach sufficient documentation showing the gross receipts earned in other jurisdictions or State. (Sufficient documentation: copy of Virginia jurisdiction business license application and/or other State income tax returns)

Line 2. Enter 2018 actual gross receipts [Line 1 less deductions, if any, from Line 1(A)].

Line 2(A). Enter the amount of tax due on the 2018 actual gross receipts. If Line 2 is $0.00 or no more than $9,999, enter 0. If Line 2 is at least $10,000 but no more than $99,999, enter $50.00. If Line 2 is $100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter result.

Line 3. 2018 Adjusted Tax. If the 2018 tax assessment was based on estimated gross receipts, please calculate the license tax adjustment on the reverse page of the application to determine the underpayment or overpayment of the 2018 estimated taxes. Please follow the instructions below:

Column A - Enter the 2018 gross receipts (line 2 of the application);
Column B - Enter the tax rate (line 5 of the application);
Column C - Enter the tax due on the 2018 gross receipts (line 2(A) of the application);
Column D - Enter the 2018 tax paid on the estimated gross receipts.
Column E – Enter the amount of tax underpaid or overpaid in 2018 (Column C minus Column D).
Please enter the amount in Column E on line 3 of the front page of the application.

Line 4. Enter the projected 2019 gross receipt amount. (For Businesses that began 1/2/2018 through 12/31/2018) For Business, Professional, Personal, Financial, Repair, Retail, Retail/Wholesale and Soliciting Agents Services complete this line if the 2018 actual gross receipts were $2 million or more.

Line 4(A). Enter the amount of the tax due on the 2019 estimated gross receipts. If Line 4 is $0.00 or no more than $9,999, enter 0. If Line 4 is at least $10,000 but no more than $99,999, enter $50.00. If Line 4 is $100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter result.

Line 5. Tax Rate. The tax rate per $100.00 of gross receipts that is applicable to your business or profession.

Line 6. Enter the tax due for 2019 Business License Tax. Add lines 2(A) and 3 or if projecting gross receipts for 2019, add lines 3 and 4(A).

Line 7. Enter the penalty amount. If a renewal is filed and paid after March 1, 2019, a penalty of ten percent of the tax or $10.00, whichever is greater, is added to the tax due.

Line 8. Enter the accrued interest amount. If a renewal is filed and paid after March 31, 2019, include interest from April 1, 2019 to the date of payment. Interest shall accrue beginning April 1, 2019, in accordance with Section 9-1-46 of the Alexandria City Code. Multiply the total of the tax and the penalty by the daily interest rate (0.000274). Then multiply the result by the number of days between April 1, 2019 and the date of payment.

Line 9. Enter the total payment due. Add Lines 6, 7, and 8.

Line 10. INSTALLMENT PAYMENTS - If you select the installment payment option, proceed to Line 11.

Line 11. Enter the amount on Line 3.

Line 12. Enter the amount listed on Line 2(A) or 4(A).

Line 12(A). Divide the Amount on Line 12 by the number 4.

Line 13. Enter the total of Line 11 and Line 12(A) (the first installment payment due). See restrictions on the previous page labeled "INSTRUCTIONS FOR BUSINESS LICENSE TAX RENEWAL APPLICATION." Reminder: If you are filing the 2019 Business License Application after March 1, 2019, you are not eligible for installment payments.

PLEASE MAKE CHECK PAYABLE TO THE "CITY OF ALEXANDRIA"